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ABSTRACT

State mandates--constitutional, statutory, or administrative actions that either limit or place requirements on local governments--are often opposed because they are not reimbursed or because they restrict the decision-making authority of local government officials. This report of the Advisory Commission on Intergovernmental Relations examines the state role in mandating local actions. It also highlights the experience of one state, California, and explains the commission's eight-point case for its policy of deliberate restraint. An extensive appendix lists state mandates that govern local personnel, police, fire, environmental protection, education, and social services. (Author/LD)

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IN BRIEF

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State Mandating of Local Expenditures

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FOREWORD

This "In Brief" report highlights Commission findings and recommendations from an ACIR report entitled *State Mandating of Local Expenditures*, adopted by the Advisory Commission on Intergovernmental Relations on September 19, 1977. The full report is available upon request.

L. Richard Gabler, Senior Analyst, was assigned major staff responsibility for ACIR staff work on state mandating, under the general supervision of John Shannon, Assistant Director. Others, including Prof. Joseph F. Zimmerman of State University of New York, made significant contributions to the study. Carol S. Weissert, ACIR Information Officer, wrote this "In Brief" based on their work.

INTRODUCTION

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Few issues rankle local officials quite as much as state mandates—constitutional, statutory, or administrative actions that either limit or place requirements on local governments—without state funding.

State mandates range over a considerable area of local governmental activities. They extend, for example, from educational functions where the state interest is strong, to park and recreational programs where local discretion would seemingly control. While most state mandates become more acceptable to local officials if partially or fully reimbursed, state mandates of local personnel matters, even if funded, are regarded as an excessive intrusion by local officials.

Thus, aside from the reimbursement issue, mandates are opposed because they restrict the decisionmaking authority of local governmental officials.

Mandating at the state level is not new. It has long been a fixture in intergovernmental history and is closely intertwined with state-local fiscal and functional relationships. It has become a focus of attention in recent years, however, due to three factors:

- the concern of local officials over "uncontrollable" budgetary expenditures (like those mandated by states);
- continued fiscal stringency for most local governments, compounded further by relatively high rates of inflation and unemployment; and
- the growing tendency for the state sector to place tax or expenditure mill rate limits on local governments.

The combination of these factors has prompted local officials to become more vocal on the issue of state mandates. In a few states, remedial action has begun.

The Advisory Commission on Intergovernmental Relations has examined the state role in mandating local actions in a study entitled *State Mandating of Local Expenditures*. In this study, the Commission deals with these questions:

- ☐ How prevalent is mandating and what are its implications?
- ☐ Can the state justify its existing mandates as meeting compelling statewide policy objectives?
- ☐ Can the proliferation of state expenditure mandates be slowed down by attaching fiscal notes?
- ☐ What types of mandates should be partially or wholly reimbursed by the state? Which should not?
- ☐ How should state expenditure mandates be treated if the state also has imposed restrictive tax lids on local governments?
- ☐ And, the most important question, is it possible to reconcile the local government interest in setting its own fiscal priorities with the right of the state to mandate local action?

These and other issues are touched on in this summary which also highlights the experience of one state, California, and explains the Commission's eight-point case for its policy of "deliberate restraint."

WHAT IS A MANDATE?

Mandates affect both local expenditures and revenues. State actions removing certain types of property from the local property tax base or items from the local sales or income tax base are examples of mandates affecting local revenues. Expenditure mandates include state adoption of new programs which must be carried out by local government and setting standards in such areas as workmen's compensation and police qualifications. Mandates may simply require a local action or may specify minimum and/or maximum levels to be achieved or dollars to be spent. This summary—and the study it capsulizes—concentrates on expenditure mandates.

There are several justifications for state mandates:

- ☐ The state may decide that the activity or service is of sufficient statewide importance that the decision to undertake the activity to provide the service cannot be left to the option of local government.
- ☐ Statewide uniformity in provision of a service may be deemed essential by the state legislature or the courts (equal educational opportunity is an example).
- ☐ State mandates may promote achievement of a desirable economic or social goal (state-imposed property tax exemptions for the elderly fall into this category).

State mandates can be—and are often—used as a political football by special interest groups, state policymakers, and even local officials. Special interest groups, rebuffed at the local level, may use the state legislature as a hunting ground to capture for themselves or their constituencies a larger slice of local expenditures. Local authorities particularly resent this "end run play" or

actions by which local employee representatives, such as police and firemen, successfully obtain from the state legislature more generous personnel benefits on a mandated basis than they could obtain through negotiation with locally elected officials.

States may use mandates to relieve some of the pressures to raise state taxes by shifting the responsibility – by a mandate – to local governments. Localities can use mandates as convenient scapegoats to claim that state action was the reason they had to raise taxes. Thus, mandating has significant political, economic, and functional impacts on intergovernmental relations.

A Classification Scheme

Although the breadth of local government activities covered by
6 state mandating makes an exhaustive classification scheme difficult, at least five major types of state mandates can be distinguished:

- ☐ rules of the game mandates – relating to the organization and procedures of local government, i.e., the form of government, holding of local elections, and provisions of the criminal code that define crimes and call for certain punishment;
- ☐ spillover mandates – dealing with new programs or enrichment of existing local government programs in highly intergovernmental areas such as education, health, welfare, hospitals, environment, and nonlocal transportation;
- ☐ interlocal equity mandates – which require localities to act or refrain from acting to avoid injury to, or conflict with, neighboring jurisdictions, in areas including local land use regulations, tax assessment procedures and review, and environmental standards;
- ☐ loss of local tax base mandates – where the state removes property or selected items from the local tax base, such as exemption of churches and schools from the property tax, and food and medicine from the sales tax; and
- ☐ personnel benefit mandates – where the state sets salary, wage levels, working conditions, or retirement benefits.

A SURVEY OF STATE MANDATES

In order to determine the scope and extent of mandating, the Commission in collaboration with Prof. Joseph F. Zimmerman of the State University of New York, conducted a survey of state elected and appointed officials, state municipal leagues, and county associations.

In this survey, state mandates were (somewhat narrowly) defined as legal requirements (constitutional provisions, statutory provisions or administrative regulations) that a local government must undertake a specified activity or provide a service meeting minimum state standards. Thus, only expenditure-type mandates were surveyed.

The questionnaire identified 77 functional subcomponents of five broad areas: state personnel (other than police, fire, and education), public safety, environmental protection, social services, and education. The survey results indicate that state mandating is widespread; the average state has 35 out of a possible 77 identified mandates. Other findings were:

- Regional variations in mandating are significant—the southern states mandate least.
- There is a strong tendency for locally dominent fiscal systems (where local governments contribute more than 50% of state-local tax revenue) to have more mandates.
- The most commonly mandated functions were solid waste disposal standards (46 states), special education programs (45 states), and workmen's compensation for local personnel other than police, fire, and education (42 states).
- Of the five functional areas, social services had the fewest

mandates, attributable in part to federal and state assumption of functional responsibilities.

- The states with the most mandates were New York (60), California (52), Minnesota (51), and Wisconsin (50); the states with the fewest mandates were Alabama (11) and West Virginia (8).

State-by-state findings by functional area are presented in five tables found in the appendix.

Reimbursement

The survey also examined respondents' attitudes concerning the "appropriateness" of state mandates. Local opposition to mandates was found to be substantially reduced in most cases if partial or full state reimbursement is provided. This holds true for mandates affecting both local program levels and employee retirement benefits but not for mandates affecting personnel.

Mandates can be contrasted with grants-in-aid. If a new program or an enrichment of an existing program is to be established, the grant device recognizes the state financing role; the mandate ignores it. In fact, mandated programs are frequently adopted with little or no information as to the costs being passed on to others or the tax burden necessary to provide these services. Lacking this cost-consciousness and an awareness of the attendant effects on local property tax rates, sponsors of mandated programs are ill-equipped to balance off benefits against costs. Better balance might be struck if state mandates affecting local provision of services were financed at least in part by the state.

Yet state reimbursement of mandated local costs is the exception rather than the rule. Only six states require state compensation for certain types of mandates. By statute, California provides compensation while Montana either provides compensation or authorization of additional local taxation. Alaska, Louisiana, and Pennsylvania have constitutional provisions calling for local reimbursement (although limited to certain types of state mandates). A Tennessee constitutional amendment passed in 1978 calls for state full or shared costs for mandated programs to local governments.

THE CALIFORNIA EXAMPLE

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To date, California has the most comprehensive state law on reimbursement to local governments for mandated costs. In 1972, as part of legislation dealing with property tax reform and educational finance, the state committed itself to reimburse local governments for any local costs stemming from new state-mandated programs, increased service levels mandated for existing programs, and costs previously incurred at local option that have subsequently been mandated by the state. Administrative or executive orders leading to mandated local costs are also reimbursable. These provisions are applicable to cities, counties, special districts, and school districts.

The intent of the law is clear – the legislature is committed to a comprehensive reimbursement policy for increased local costs that result from state-mandated programs, including executive orders. Nonetheless, it does not provide reimbursement for all increases in local costs. It is restricted to those state mandates that would necessitate a *net* increase in property tax rates to finance the additional costs to local government. New duties which do not result in net additional costs or those where user charges are available to pay for mandated costs are not reimbursed by the state. Similarly, state reimbursement is not required if a bill imposes new duties but relieves local governments of other responsibilities so that net increased costs are not incurred, or if the new activity can be carried out with existing staff and procedures.

Also considered beyond the scope of the reimbursement provision, and therefore disclaimed, is legislation which:

- ☐ accommodates a specific local request;
- ☐ results in no new local government duties (including legisla-

tion which may ultimately result in a state mandate but which could not be identified at the time the bill was under consideration);

- ☐ leads to revenue losses from exemptions to taxes other than sales, use, or property taxes;
- ☐ provides only clarifying or conforming, nonsubstantive changes on local governments;
- ☐ affects local expenditures but which is disclaimed for unspecified reasons; or
- ☐ imposes additional net local costs which are held to be minor (less than $50 for a single local government or less than one-tenth of a mill statewide) and thus not causing any financial burden on local government.

10 Also outside the scope of the reimbursement provision are local government costs not mandated by the state, for example, those mandated by the federal government, by the courts, or by initiative enactments.[1]

There is also a special group of legislation which is disclaimed in certain, particular circumstances where the legislature designs a specific disclaimer to strictly accommodate the needs of a bill, rather than using a predetermined "standard" disclaimer.

Needless to say, the scope and multitude of the disclaimers can undermine the effectiveness of the law. Indeed, in the first few years, there appeared to be a tendency to overuse the disclaimers. Of the 1,284 bills enacted during the 1975 legislative session, for example, 244 involved the reimbursement issue. Nearly 90% of these—213—were disclaimed for one reason or another. Only 17 contained appropriations to cover state-mandated costs. The 22 bills that carried funding (five of which were for future years only) involved $1.4 billion to compensate for state-mandated costs.

By 1976, however, the ante was raised. In that year alone, the state provided $66 million to compensate for state-mandated costs to local governments.

Still another problem of implementation arises in the statutory nature of the reimbursement principle. As a statute, it is subject to modification by subsequent legislation and can be regarded as expressing a policy statement or intention by one legislature—an intention not binding on future legislatures. Due to this nonbinding nature, the California local governmental organizations closely monitor the legislative progress of bills which might or do

[1]Initiative enactments are brought by interested parties and, if approved by a vote of the people, are not therefore held to represent a state government action.

qualify for a mandate to make certain that the reimbursement appropriation is included.

The Reimbursement Process

The key to the California reimbursement procedure is the development of a cost estimate that is attached to the proposed legislation early in the legislative deliberations. The cost estimate is the prime responsibility of the Local Mandated Program Unit (LMPU) in the State Department of Finance. Some feel these cost estimates serve as a brake to forestall proposed legislation that would have provided unwanted mandates to local governments and additional costs to the state. Most enthusiastic is the appraisal of the California League of Cities which claimed the cost estimate "caused the defeat of millions and perhaps hundreds of millions of dollars in mandated costs in the area of mandated public safety, employee retirement benefits, collective bargaining, mandated general plan elements, mandated police and fire training requirements, and many expensive sales and property tax exemptions."[2]

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For those mandated programs authorized for reimbursement, each local government submits a claim for reimbursement to the state comptroller within 45 days of the operative date of the mandate, as well as the estimated cost for the current fiscal year. If the legislative appropriation is insufficient to pay all claims approved by the comptroller, he must prorate the claims with adjustment awaiting supplementary funds. Reimbursement for executive orders containing local mandated costs is essentially the same.

Many of the early problems involving information flow and reimbursement guideline standards have been resolved. One difficulty of a more permanent or long-run nature is the large number of cost estimates that the staff must prepare. Out of 1,500 or 1,600 bills in a typical legislative session, some 1,000 will contain state-mandated programs. Many of these are perhaps "routine" but owing to a short turnaround time, the workload, at least at certain times, can be excessive.

Although the interests of state and local governments in the area of state mandates can easily collide, the California situation illustrates how a state policy of reimbursing mandates can help ease local financial difficulties and increase state awareness and reassessment prior to imposition of additional mandates.

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[2]Kenneth J. Emanuels, *California Mandated Cost Reimbursement Law*, paper presented at the annual convention of the Michigan Municipal League, September 8, 1976, pp. 10-11.

COMMISSION RECOMMENDATIONS

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Two overarching questions to be resolved are: when are state mandates justified, and when is state reimbursement necessary?

Determining the Statewide Interest

Clearly state mandates are most solidly grounded when there is a well recognized statewide policy objective to be achieved. Yet the identification of such objectives is not easy. Certain areas such as education, highways, welfare, health, and environmental concerns can be considered subject to broad statewide policy objectives due to their "spillover" effect. Even in these areas, however, questions arise. There are programs in each of these highly intergovernmental functions where the spillovers are not explicit; thus the justification of statewide concern becomes difficult.

In determining the "legitimacy" of statewide policy, two differing philosophies of state-local relations come into play. Under one, mandates are best evaluated in the context of the total state-local legal and fiscal framework. According to this view, a variety of fiscal and political factors—the history and tradition of the state regarding "home rule," the amount of state aid, to whom it is given, the degree of equalization achieved, and its form (categorical aids vs. unconditional state revenue sharing), the severity of local fiscal conditions, the degree of centralization of revenue raising responsibility—all interact with spillovers to "condition" the appropriateness of any given state mandates.

A second point of view takes a harder stance on the need to establish criteria to evaluate the appropriateness of mandates. The crux of this position is that a truly statewide concern must be established to justify a state mandate.

Once a statewide policy objective is determined, the issue of state reimbursement comes to the fore. Here the differences between the two schools of thought are less sharp. Spillover considerations are the primary consideration in resolving the financial responsibility issue for advocates of the first school. Spillovers plus additional fiscal and political considerations resolve the issue for those of the second

The Commission recommendations on state mandating constitute a policy of deliberate state restraint. This policy consists of one or more of the following recommendations:

- ☐ an inventory of existing mandates to ascertain whether they meet a statewide interest test;
- ☐ a review procedure for weeding out unnecessary mandates;
- ☐ a statewide policy objective statement to accompany all proposed state mandates;
- ☐ full state reimbursement for state mandates if state-imposed tax lids seriously constrict local revenue raising ability;
- ☐ a partial reimbursement procedure to compensate local governments for those state mandates that prescribe program enhancement in areas of benefit spillovers such as education, highways, health, hospitals, and welfare;
- ☐ full state reimbursement for mandates affecting local employee retirement benefits;
- ☐ full state reimbursement to minimize state intrusion into matters of essentially local concern, including employee compensation, hours, and working conditions; and
- ☐ procedural safeguards for the reimbursement process such as use of a fiscal note, strict interpretation of state-initiated mandates, or an appeal and adjustment provision to a designated state agency for local governments whose claims to state payments are in dispute.

The Commission's specific recommendations and a brief discussion of each will amplify details of this deliberate restraint policy.

Defining and Cataloging State-Initiated Mandates

The Commission concludes that a piecemeal, ad hoc process of adopting state-initiated mandates clearly impacts upon the decisionmaking process at local governmental levels. The Commission therefore recommends that the legislative or executive branch, or both jointly, define and then catalogue existing state-initiated mandates originating by legislation, executive order, or administrative rule and regulation. The Commission further recommends

that all state-initiated mandates adopted in the future be added to the catalogue and that the estimated costs imposed on local governments by all new mandates be tabulated at the conclusion of each legislative session.

The Commission further recommends that state mandates which are a result of federal and court initiatives be included in the catalogue with appropriate annotation.

The first step necessary to come to grips with state mandating is a catalogue or inventory of existing state mandates. Several states—New York, Wisconsin, and Connecticut to name but three—have already gone through this process.

The benefits of this examination are likely to be substantial since the catalogue can provide the basis for an overview of state-local decisionmaking authority and can help sort out state from federal and court initiatives. Most important, however, the catalogue provides the indispensable first step of reviewing existing state mandates—a process necessary to rationalize mandates in terms of current policy concerns rather than objectives more appropriate to the past.

A Mandating Review Procedure

The Commission concludes that a review and screening process of past and future mandates is essential to the development of an orderly system of state-local relations. The Commission therefore recommends that the legislative or executive branch, or both jointly, conduct a review of mandates affecting new programs and service levels, retirement systems, and the wages, hours, working conditions, and qualifications of employees initiated by legislation, executive order, and administrative rule and regulation.

The objectives of this mandating review would be to rescind those mandates that no longer meet a current statewide policy objective as well as those that have achieved their intent. At the same time, the review process might uncover mandates that, while justified by current statewide policy, need to be strengthened or changed if they are to be effective. State mandates, like other state programs and grants-in-aid, need to be reviewed to assure that they are pertinent and effective means for dealing with current policy concerns.

As part of a state effort to achieve a more rigorous state-local policy environment, this mandating review process should encompass a tabulation of new mandates to show the total costs to local governments of state mandates enacted at each legislative

session. These steps then would help achieve a more systematic basis for evaluating the effects of proposed legislation, executive orders, and administrative rules and regulations on the state and local sectors.

State-Initiated Mandates—A Statewide Policy Objective Statement

The Commission concludes that state-initiated mandates, executive orders, and administrative rules and regulations are an effective and necessary mechanism when restricted to implementing or facilitating achievement of statewide policy objectives. The Commission therefore recommends that the state legislature and executive branch adopt, either by statute or rules of procedure, provisions to assure that the statewide policy objective is clearly specified at an early stage prior to adoption. The Commission further recommends that legislative and executive consideration be deferred on any proposed mandate lacking the statewide policy objective statement.

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The premise underlying this recommendation is that a good deal of the irritation and friction concerning state-mandated costs imposed on local governments stems from the failure to clearly articulate the statewide policy objective. The intent is to clarify the statewide concern by providing a mandating counterpart to the statements of legislative findings and/or purpose that are found in well designed grant-in-aid programs.

A statewide policy objective statement would discipline state thinking, and the exercise of trying to articulate the statewide interest would illuminate the degree of statewide concern of the proposed mandate. As such, this recommendation would help to achieve a more rational state-local division of powers and responsibilities and would also constitute a logical complement to the Commission's earlier recommendation calling for fiscal notes to be attached to all legislative, executive, and judicial mandates that impose costs on local governments. Together, all proposed mandates would specify both the statewide purpose to be served by the mandate—thereby providing a measuring stick to be applied in a review process—and the estimated costs that a proposed mandate would impose on local governments.

Lid Laws and Mandates

The Commission concludes that unreimbursed state mandates in conjunction with "tight" state-imposed tax or expenditure con-

trols can both disrupt the provision of local services and distort the priority decision process of local government officials. The Commission therefore recommends that those states imposing tax or expenditure limit laws either reimburse local governments for all the direct costs imposed by state mandates or exempt from all state-imposed local levy or expenditure limits those local cost increases mandated by the administrative, legislative, or judicial actions of the state government.

In its recent report, *State Limitations on Local Taxes and Expenditures*, the Commission noted that since 1970, 14 states and the District of Columbia have adopted some form of new control over local taxing and spending powers. Nine of these states--Kansas, Minnesota, Wisconsin, Indiana, California, Washington, Alaska, Iowa, and Ohio—have adopted property tax levy limits rather than the more traditional rate limitations. New Jersey has adopted an explicit local expenditure limit as has Tennessee, by constitutional amendment adopted in 1978. Florida, Montana, Hawaii, Virginia, Maryland, and the District of Columbia have enacted a "full disclosure" law setting up a public hearing procedure to affect the property tax laws.

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These lid laws are designed either to restrain local government growth or as part of a state-local package to assure that increased state financing of public sector programs results in reduced reliance on, or reduced growth of, local property tax collections. At the same time, however, unfunded state mandates place local government officials in a simultaneous "stop-go" position; stop, because of lid laws; go, due to mandates. Where both policies are in effect, the cumulative result is a considerable constraint on the use of local revenue resources to meet local priorities.

It might be argued that the simplest solution to this situation is the removal of state lid laws. ACIR believes such removal is desirable but recognizes that state legislators may want to keep them for the same reasons they were adopted in the first place—the desire to restrain local government growth and the *quid pro quo* achieved by increased state sector financial support to assure property tax relief. Given the presence of these lids, the policy conflict with mandates can more expeditiously be resolved either by exempting these state-initiated program objectives from the limitations or by providing full state reimbursement. In this way, the financial bind of local officials will be eased while the state policy will be coordinated in that mandates and the desire to restrain local government tax and expenditure growth will be better reconciled.

State-Initiated Program or Service Level Mandates—Partial Reimbursement

The Commission concludes that totally unreimbursed state mandates requiring new programs or enhanced service levels in highly intergovernmental or "spillover" functions such as education, health, highways, and welfare should be partially financed by the state. The Commission therefore recommends that state legislatures appropriate sufficient amounts either by a partially reimbursed state mandate or by a categorical grant-in-aid program to meet the state share of these additional costs. The Commission acknowledges that the case for partial state financing is most persuasive in those state-local fiscal systems where the local share of state-local expenditures is above average and/or
18 **where state aid to local government is below average.**[3]

Where there is a genuine statewide policy to be achieved by mandating a new program or enhanced service level, there is also a clear justification for providing partial state assistance because the objective could also be implemented by a grant-in-aid.

There can be little doubt that a major source of tension precipitated by mandates is the failure by the state to provide either reimbursement or, in about half the states, estimates of local costs imposed by state mandates. Results of the ACIR questionnaire show, not surprisingly, that state mandates generally become more acceptable if partial or full reimbursment is provided.

The Commission recommendation, calling for partial state financing, is flexible and records the Commission as favoring some degree of state funding. It recognizes the technical difficulties of attempting to precisely measure the state and local interest in a given mandated activity. Thus, the obvious pitfall of setting a specific state percentage for all new program or enhanced service level mandates is avoided. The purpose here is to establish the principle of partial state reimbursement and to indicate those state-local fiscal systems where this principle is most applicable. The recommendation thus leaves the specific state share to legislative and executive branch determination.

Mandates Affecting Local Retirement Systems—Full Reimbursement

The Commission reiterates its previous policy conclusion and recommendation: that underfunded, locally administered retire-

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[3]Mayor Jack Maltester of San Leandro, CA, voted against this recommendation.

ment systems pose an emerging threat to the financial health of local governments and that such systems should be strictly regulated by the states, or alternatively, be consolidated into a single state-administered system. The Commission further recommends that states fully finance their mandates that increase retirement benefit levels and costs beyond widely accepted tests of reasonableness.

In ACIR's 1973 report, *City Financial Emergencies: The Intergovernmental Dimension*, locally administered retirement systems were singled out as a critical element adversely affecting the future outlook for cities. Citing a general lack of information on the funding of these retirement systems and the inherent local political problems in providing adequate funding, the Commission recommended a strong state role regarding these retirement systems.

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Although no systematic study of retirement systems has been undertaken since 1973, there is reason to believe that the problem has become worse.

Indeed, results of the mandate survey indicated retirement system provisions fall in the "heavily mandated" functional category. There is, nonetheless, widespread acceptance of retirement system mandates—particularly if fully or partially funded by the state. Certain other mandates are considered "appropriate" without state reimbursement. For example, mandating to assure the financial soundness of a local retirement system (such as the requirement that local governments use trained auditors) is generally viewed as appropriate without reimbursement. In this example, the state may be considered well within its rights to insist that these systems are following accepted financial management practices thereby safeguarding against more widespread financial difficulties that may spread from local to state government itself.

Local Employee Working Conditions—Full Reimbursement

The Commission reiterates its recommendation that states adopt a policy of keeping to a minimum the mandating of terms and conditions of local public employment, which are most properly subject to discussion between employees and employers. To minimize state intrusion into matters of essentially local concern, the Commission recommends that all state-proposed mandates involving employee compensation, hours, working conditions, and employee qualifications require full state reimbursement. The Commission further recommends that state mandates affecting

personnel qualifications for local employees in state-aided programs be viewed as appropriate state actions that do not require reimbursement.

In an earlier report the Commission adopted the position that mandates regarding terms and conditions of local public employees be kept to a minimum to avoid creating statewide patterns that are inequitable and inferior to local decisions based on local facts. Indiscriminate and continuous state mandating in this area does little to promote a state labor-management relations policy and encourages legislative end runs by activist employee organizations. Aside from certain exceptions—limited to the general goal of assuring a reasonable level of competence in administration of state-aided programs by use of educational, training, certification, and licensing requirements—there is little reason to presume state mandates of employee working conditions fulfill any statewide purpose.

It must be emphasized that one of the major findings of the Commission's survey was that mandates relating to employee working conditions are widespread and particularly objected to as an unwarranted intrusion into local managerial authority.

The Reimbursement Process—Procedural Safeguards

The Commission concludes that an effective state reimbursement program requires the following safeguards: (a) a fiscal note process; (b) strict interpretation of state-initiated mandates; and (c) an appeal and adjustment provision to a designated state agency for local governments whose claims to state payments are in dispute.

The Commission therefore recommends that a state agency be designated to resolve local government claims arising from inadequate state funding or misunderstanding of, or lack of information about, the mandate when adopted.

Excluded from these procedural safeguards are mandates that (a) can be traced to a federal legislative, executive, or judicial action; (b) emanate from local government requests; or (c) impose only minor increases in net local costs or impose duties of a routine character.

This recommendation builds heavily on the California experience with state reimbursement which showed that unspecified disclaimers could be overused and that some mandates not expected to increase local government cost, in fact, did.

The recommendation would make it far more difficult to use an

unspecified disclaimer and would permit local governments to pursue reimbursement claims for mandated costs to the appropriate state agency. Specifically included in the local claims to be redressed by this procedure are those resulting from inadequate state funding and incorrectly specified mandates. Should the state agency uphold the local government claim, the mandate would be considered reimbursable.

This recommendation—along with the call for full or partial state reimbursement and the fiscal note process—should help reduce the fiscal pressure placed on local governments through inappropriate mandates.

Each of these elements is underpinned by the general doctrine of accountability—both political and fiscal. These recommendations underscore the belief that those who mandate new programs should share in assuming the costs that these programs impose on local governments.

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Taken together, these recommendations create a state policy of deliberate restraint. Comprising both procedural and substantive reform of the mandating practice, they are designed to ensure fiscal "fair play" by reconciling the local government interest in setting its own fiscal priorities with the right of the state to mandate local expenditures.

Appendix Table A

State Listing of Mandates That Govern Local Personnel Other Than Police, Fire, and Education

I. Retirement System Provisions

State	Minimum Years and/or Age For Eligibility For Normal Pension	Early Retirement at Reduced Benefit Levels	Minimum Vesting Period	Normal Retirement Benefit Levels	Disability Pension Benefits	Local Benefits Increased If State Benefits Increased
Alabama	NR	NR	NR	NR	NR	NR
Alaska	X	X	X	X	X	X
Arizona	X	X	X	X	X	X
Arkansas	X	X	X	X	X	O
California	X	X	X	X	X	O
Colorado	O	O	O	O	O	O
Connecticut	X	X	X	X	X	O
Delaware	O	O	O	O	O	O
Florida	O	O	O	O	O	O
Georgia	O	O	O	O	O	O
Hawaii	X	X	X	X	X	X
Idaho	X	X	X	X	X	X
Illinois	X	O	X	X	X	O
Indiana	O	O	O	O	O	O
Iowa	X	X	X	X	O	X
Kansas	X	X	X	X	X	X
Kentucky	O	O	O	O	O	O
Louisiana	O	O	O	O	O	O
Maine	X	X	X	X	X	O
Maryland	O	O	O	O	O	O
Massachusetts	X	X	X	X	X	O
Michigan	NR	NR	NR	NR	NR	NR
Minnesota	X	X	X	X	X	O
Mississippi	X	X	X	X	NR	X
Missouri	X	X	X	X	X	O
Montana	X	X	X	X	X	X
Nebraska	X	O	O	X	O	O
Nevada	X	X	X	X	X	O
New Hampshire	X	X	X	X	X	X
New Jersey	X	X	X	X	X	O
New Mexico	X	X	X	X	X	X
New York	X	X	X	X	X	O
North Carolina	X	X	X	X	X	O
North Dakota	X	O	X	X	X	O
Ohio	X	X	X	X	X	X
Oklahoma	O	O	O	O	O	O
Oregon	X	X	X	X	X	X
Pennsylvania	O	O	O	O	O	O
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	X	X
South Dakota	X	X	X	X	X	X
Tennessee	X	X	X	X	X	X
Texas	X	X	X	X	X	O
Utah	X	X	O	X	X	X
Vermont	X	X	X	X	X	O
Virginia	X	X	X	X	X	X
Washington	X	O	X	X	X	X
West Virginia	O	O	O	O	O	O
Wisconsin	X	X	O	X	X	X
Wyoming	X	X	X	X	X	O
Total	37	33	34	37	34	19

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE ACIR Zimmerman state mandating survey questionnaire

Appendix Table A (continued)

State Listing of Mandates That Govern Local Personnel Other Than Police, Fire, and Education

II. Salaries, Hours, and Other Working Conditions

State	Collective Bargaining with Employee Organizations	Compulsory Binding Arbitration of Impasses	Salary and Wage Levels of Elected Officials	Salary and Wage Levels of Appointed Officials	Employee Qualifications	Employee Hours	Workmen's Compensation	Unemployment Compensation	Regulation of Other Working Conditions	Total X	Total O	Total NR
Alabama	O	O	NR	NR	NR	NR	NR	NR	NR	0	2	13
Alaska	X	O	O	O	O	O	X	O	O	8	7	0
Arizona	O	O	X	O	X	X	X	O	O	10	5	0
Arkansas	O	O	X	O	O	O	X	O	O	7	8	0
California	O	O	O	X	X	X	X	O	X	10	5	0
Colorado	O	O	X	X	X	X	X	O	X	6	9	0
Connecticut	X	X	O	X	O	X	X	X	O	11	4	0
Delaware	X	O	O	O	O	O	O	X	O	2	13	0
Florida	X	O	X	O	X	O	X	X	O	5	10	0
Georgia	O	O	X	O	X	O	X	O	NR	3	11	1
Hawaii	X	O	O	X	X	X	X	X	X	13	2	0
Idaho	O	O	X	O	X	O	X	O	O	9	6	0
Illinois	O	O	X	O	X	O	X	X	O	8	7	0
Indiana	O	O	X	O	X	O	X	O	O	3	12	0
Iowa	X	X	O	O	X	O	X	O	O	9	6	0
Kansas	O	O	O	O	O	O	X	O	X	8	7	0
Kentucky	O	O	X	X	X	O	X	O	X	5	10	0
Louisiana	O	O	X	O	X	O	X	O	O	3	12	0
Maine	X	X	NR	X	NR	X	X	X	NR	11	1	3
Maryland	O	O	O	O	O	O	X	O	X	2	13	0

Massachusetts	X	X	O	O	X	O	NR	O	O	8	6	1
Michigan	X	O	NR	NR	NR	NR	NR	NR	NR	1	1	13
Minnesota	X	X	O	X	X	X	X	X	O	12	3	0
Mississippi	O	O	X	O	O	O	O	O	O	6	8	1
Missouri	O	O	X	X	O	O	X	O	O	8	7	0
Montana	X	O	X	X	X	X	X	X	O	13	2	0
Nebraska	X	O	X	O	O	O	X	O	O	5	10	0
Nevada	X	O	X	X	O	X	X	O	X	11	4	0
New Hampshire	X	O	X	X	O	O	X	O	O	10	5	0
New Jersey	X	O	X	O	X	X	X	O	X	11	4	0
New Mexico	O	O	O	O	O	O	X	O	O	7	8	0
New York	X	O	O	X	X	X	X	O	NR	10	4	1
North Carolina	O	O	O	O	O	O	X	O	O	6	9	0
North Dakota	O	O	X	X	O	X	X	O	O	8	7	0
Ohio	O	O	X	X	X	X	X	X	X	13	2	0
Oklahoma	O	O	O	O	O	X	X	O	X	3	12	0
Oregon	X	O	O	X	X	X	X	X	O	12	3	0
Pennsylvania	X	X	X	O	X	O	X	O	O	5	10	0
Rhode Island	X	O	O	O	O	O	O	O	O	7	8	0
South Carolina	O	O	O	O	O	O	X	O	O	7	8	0
South Dakota	X	O	O	X	O	O	X	O	O	9	6	0
Tennessee	O	O	X	O	O	O	X	O	NR	8	6	1
Texas	O	O	X	X	O	X	X	O	O	9	6	0
Utah	O	O	O	O	X	X	X	O	O	8	7	0
Vermont	X	O	O	O	O	O	O	O	O	6	4	0
Virginia	O	O	X	X	X	O	X	O	O	10	5	0
Washington	X	X	X	X	X	O	X	O	X	12	3	0
West Virginia	O	O	X	O	O	O	O	O	O	1	14	0
Wisconsin	X	O	O	X	X	X	X	X	O	11	4	0
Wyoming	O	O	X	O	O	X	X	O	O	8	7	0
Total	23	7	26	20	24	19	42	12	11	378	333	34

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

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Appendix Table B

State Listing of Public Safety Mandates

I. Police Retirement System Provisions

State	Minimum Years and/or Age for Eligibility for Normal Retirement	Early Retirement at Reduced Benefit Level	Minimum Vesting Period	Normal Retirement Benefit Level	Police "Heart" and/or "Lung" Law Disability Revision	Local Benefits Increased If State Benefits Increased
Alabama	NR	NR	NR	NR	NR	NR
Alaska	X	X	X	X	O	X
Arizona	X	X	X	X	O	X
Arkansas	X	X	X	X	O	O
California	X	X	X	X	X	O
Colorado	X	O	O	X	O	O
Connecticut	X	X	X	X	X	O
Delaware	O	NR	NR	NR	NR	O
Florida	X	X	X	X	O	X
Georgia	O	O	O	O	O	O
Hawaii	X	X	X	X	X	X
Idaho	X	X	X	X	O	X
Illinois	X	X	X	X	O	O
Indiana	X	X	X	X	NR	NR
Iowa	X	X	X	X	X	X
Kansas	X	X	X	X	X	X
Kentucky	X	X	X	X	X	O
Louisiana	X	X	X	X	O	O
Maine	X	O	X	X	O	O
Maryland	O	O	O	O	O	O
Massachusetts	X	X	X	X	X	X
Michigan	NR	NR	NR	NR	NR	NR
Minnesota	X	O	X	X	X	O
Mississippi	X	O	X	X	O	O
Missouri	X	X	X	X	O	O
Montana	X	X	X	X	O	X
Nebraska	X	X	X	X	O	O
Nevada	X	X	X	X	X	O
New Hampshire	X	O	X	X	O	X
New Jersey	X	X	X	X	O	O
New Mexico	X	X	X	X	O	X
New York	X	X	X	X	X	O
North Carolina	X	X	X	X	O	O
North Dakota	X	X	X	X	O	O
Ohio	X	X	X	X	X	X
Oklahoma	X	O	X	X	O	O
Oregon	X	X	X	X	O	X
Pennsylvania	X	X	X	X	X	O
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	O	X
South Dakota	X	X	X	X	O	X
Tennessee	X	X	X	X	X	X
Texas	X	O	X	X	O	O
Utah	X	X	O	X	O	X
Vermont	X	X	X	X	X	O
Virginia	X	X	X	X	X	X
Washington	X	O	X	X	O	X
West Virginia	O	O	O	O	O	O
Wisconsin	X	O	O	X	O	X
Wyoming	X	X	X	X	O	O
Total	44	35	40	44	16	20

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

Appendix Table B (continued)

State Listing of Public Safety Mandates

II. Police Services

State	Required to Provide Service	Level of Service	Training Standards	Collective Bargaining With Employee Organizations	Compulsory Binding Arbitration of Impasses	Salary Levels	Hours of Work	Other Working Condition
Alabama	X	NR	NR	O	O	NR	NR	NR
Alaska	O	O	X	X	X	O	O	X
Arizona	X	O	X	O	O	X	O	O
Arkansas	O	O	X	O	O	O	O	O
California	X	X	X	X	O	O	O	X
Colorado	X	O	X	O	O	O	O	O
Connecticut	O	X	X	X	X	O	O	O
Delaware	X	O	X	X	X	O	O	O
Florida	O	O	X	X	X	X	O	O
Georgia	O	O	X	O	O	O	O	O
Hawaii	O	O	O	X	O	X	X	X
Idaho	X	O	X	O	O	O	O	O
Illinois	X	O	X	O	O	X	O	O
Indiana	O	O	X	NR	NR	NR	NR	NR
Iowa	X	O	X	X	X	O	O	O
Kansas	X	O	X	O	O	NR	NR	X
Kentucky	X	O	O	X	O	O	X	X
Louisiana	O	O	X	O	O	X	X	X
Maine	NR	NR	X	X	X	NR	NR	NR
Maryland	O	O	X	O	O	O	O	O
Massachusetts	O	O	X	X	X	X	O	O
Michigan	X	NR	NR	X	X	NR	NR	NR
Minnesota	O	O	X	X	X	O	O	O
Mississippi	O	O	O	O	O	O	O	O
Missouri	X	O	O	O	O	X	O	O
Montana	X	O	X	X	O	X	X	O
Nebraska	X	O	X	X	O	X	O	O
Nevada	X	X	X	X	O	O	O	O
New Hampshire	X	O	X	X	O	O	O	O
New Jersey	O	O	X	X	O	X	X	X
New Mexico	X	O	X	O	O	O	O	O
New York	O	O	X	X	X	X	X	X
North Carolina	O	O	X	O	O	O	O	O
North Dakota	X	O	X	O	O	NR	X	O
Ohio	X	O	X	O	O	O	X	X
Oklahoma	X	O	X	X	O	O	X	X
Oregon	X	O	X	X	X	O	O	O
Pennsylvania	X	O	X	X	X	O	O	O
Rhode Island	O	O	X	X	X	O	O	X
South Carolina	O	O	X	O	O	O	O	O
South Dakota	O	O	X	X	O	X	O	O
Tennessee	X	X	O	O	O	X	O	O
Texas	O	O	X	O	O	X	X	O
Utah	X	O	X	O	O	O	X	O
Vermont	O	O	X	X	O	O	O	O
Virginia	O	O	X	O	O	O	O	O
Washington	X	O	O	X	X	O	O	X
West Virginia	X	O	X	O	O	O	O	O
Wisconsin	X	X	X	X	X	O	X	X
Wyoming	O	O	X	O	O	X	X	O
Total	27	5	42	26	15	15	13	13

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

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Appendix Table B (continued)

State Listing of Public Safety Mandates

III. Fire Retirement System Provisions

State	Minimum Years and/or Age for Eligibility for Normal Fire Pension	Early Retirement at Reduced Benefit Level	Minimum Vesting Period	Normal Retirement Benefit Level	Fire "Heart" and/or "Lung" Disability Pension	Local Benefits Increased If State Benefits Increased
Alabama	NR	NR	NR	NR	NR	NR
Alaska	X	X	X	X	O	X
Arizona	X	X	X	X	O	X
Arkansas	X	X	X	X	O	O
California	X	X	X	X	X	O
Colorado	X	O	O	X	X	O
Connecticut	X	X	X	X	X	O
Delaware	O	O	C	O	O	O
Florida	X	X	X	X	O	X
Georgia	O	O	O	X	X	O
Hawaii	X	X	X	X	X	X
Idaho	X	X	X	X	O	X
Illinois	X	X	X	X	O	O
Indiana	X	X	X	X	O	O
Iowa	X	X	X	X	O	X
Kansas	X	X	X	X	X	X
Kentucky	X	X	X	X	X	O
Louisiana	O	O	O	O	X	O
Maine	X	O	X	X	O	O
Maryland	O	O	O	O	O	O
Massachusetts	X	X	X	X	X	X
Michigan	NR	NR	NR	NR	NR	NR
Minnesota	X	O	X	O	O	O
Mississippi	X	O	X	X	O	O
Missouri	X	X	X	X	X	O
Montana	X	X	X	X	O	X
Nebraska	X	X	X	X	O	O
Nevada	X	X	X	X	X	O
New Hampshire	X	X	X	X	X	X
New Jersey	X	X	X	X	O	O
New Mexico	X	X	X	X	O	X
New York	X	X	X	X	X	X
North Carolina	X	X	X	X	O	O
North Dakota	X	O	X	X	O	O
Ohio	X	X	X	X	X	X
Oklahoma	X	O	X	X	O	O
Oregon	X	X	X	X	X	X
Pennsylvania	X	X	X	X	X	O
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	O	X
South Dakota	X	X	X	X	O	X
Tennessee	O	O	O	O	O	O
Texas	X	O	X	X	O	O
Utah	X	X	O	X	O	X
Vermont	X	X	X	X	X	O
Virginia	X	X	X	X	X	X
Washington	X	O	X	X	O	X
West Virginia	O	O	O	O	O	O
Wisconsin	X	O	O	X	X	X
Wyoming	X	X	X	X	O	O
Total	42	33	39	42	20	20

FOOTNOTES
X = Mandate. O = No Mandate. NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

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Appendix Table B (continued)

State Listing of Public Safety Mandates

IV. Fire Services

State	Requirement to Provide Service	Level of Service	Training Standards	Salary Levels	Collective Bargaining	Compulsory Binding Arbitration	Hours of Work	Other Working Conditions
Alabama	O	NR	NR	NR	O	O	NR	NR
Alaska	O	O	O	O	X	X	O	X
Arizona	O	O	O	O	O	O	O	O
Arkansas	O	O	O	O	O	O	X	X
California	O	O	O	O	X	O	O	X
Colorado	X	O	O	O	O	O	O	O
Connecticut	O	O	X	O	X	X	O	X
Delaware	O	O	X	O	X	X	O	O
Florida	O	O	X	O	X	O	O	O
Georgia	O	O	X	O	X	O	NR	NR
Hawaii	O	O	O	X	X	O	X	X
Idaho	O	O	O	O	X	O	O	O
Illinois	X	O	O	X	O	O	X	O
Indiana	X	X	O	O	O	O	X	X
Iowa	X	O	O	O	X	X	O	O
Kansas	O	O	O	O	O	O	O	O
Kentucky	X	O	O	O	X	O	X	X
Louisiana	O	O	O	X	O	O	X	X
Maine	X	NR	NR	X	X	X	NR	NR
Maryland	O	O	O	O	O	O	O	X
Massachusetts	X	O	O	X	X	X	O	O
Michigan	O	NR	NR	NR	X	X	NR	NR
Minnesota	O	O	X	O	X	X	O	O
Mississippi	O	O	O	O	O	O	X	X
Missouri	O	O	O	O	X	O	O	O
Montana	X	O	O	X	X	O	X	O
Nebraska	X	O	O	O	X	O	O	O
Nevada	X	X	NR	O	X	O	NR	O
New Hampshire	X	X	O	O	X	O	O	O
New Jersey	O	O	O	O	X	O	X	X
New Mexico	O	O	O	O	O	O	O	O
New York	O	O	X	O	X	X	X	X
North Carolina	O	O	NR	O	O	O	O	O
North Dakota	O	O	O	O	O	O	X	O
Ohio	X	O	X	O	O	O	X	X
Oklahoma	O	O	O	NR	X	O	X	X
Oregon	O	O	O	O	X	X	X	X
Pennsylvania	X	O	O	O	X	X	X	O
Rhode Island	O	O	O	O	X	X	O	O
South Carolina	O	O	O	O	O	O	O	O
South Dakota	O	O	O	X	X	O	NR	NR
Tennessee	O	O	O	O	O	O	O	O
Texas	O	O	X	X	O	O	X	O
Utah	O	O	O	O	O	O	X	O
Vermont	O	O	O	O	X	O	O	O
Virginia	O	O	O	O	O	O	O	O
Washington	X	O	O	O	X	X	O	X
West Virginia	O	O	X	O	O	O	O	O
Wisconsin	X	X	O	O	X	X	X	X
Wyoming	O	O	O	X	X	X	O	O
Total	15	4	9	9	30	15	18	17

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

Appendix Table 3-B (continued)

State Listing of Public Safety Mandates

V. Miscellaneous Public Safety Mandates

State	Ambulance-Training Requirements	Ambulance-Operating Standards	Salary-Judicial Officials	Total Public Safety X	O	NR
Alabama	NR	NR	O	1	6	24
Alaska	O	O	X	18	13	0
Arizona	X	X	X	16	15	0
Arkansas	X	X	X	14	17	0
California	X	X	X	20	11	0
Colorado	O	O	O	8	23	0
Connecticut	X	X	O	20	11	0
Delaware	X	X	O	9	18	0
Florida	X	X	X	19	12	0
Georgia	X	O	O	6	23	2
Hawaii	O	O	O	20	11	0
Idaho	X	X	O	15	16	0
Illinois	O	O	X	15	16	0
Indiana	X	X	NR	15	8	8
Iowa	O	O	X	19	12	0
Kansas	X	X	X	18	11	2
Kentucky	O	O	X	19	12	0
Louisiana	O	O	O	12	19	0
Maine	X	X	NR	15	6	10
Maryland	O	O	X	28	3	0
Massachusetts	X	X	X	23	8	0
Michigan	X	X	X	8	1	22
Minnesota	X	X	X	15	16	0
Mississippi	X	X	X	11	20	0
Missouri	X	X	O	14	17	0
Montana	O	O	X	20	11	0
Nebraska	X	X	X	17	14	0
Nevada	X	X	X	20	9	2
New Hampshire	X	X	X	19	12	0
New Jersey	X	X	O	18	13	0
New Mexico	X	X	O	14	17	0
New York	O	O	X	23	8	0
North Carolina	X	X	O	11	19	1
North Dakota	X	X	X	14	16	1
Ohio	X	X	X	23	8	0
Oklahoma	O	O	O	14	16	1
Oregon	X	X	X	22	9	0
Pennsylvania	O	O	X	19	12	0
Rhode Island	X	X	O	18	13	0
South Carolina	X	X	X	14	17	0
South Dakota	X	X	NR	17	11	3
Tennessee	O	O	X	10	21	0
Texas	X	X	X	15	16	0
Utah	X	X	O	14	17	0
Vermont	O	O	O	13	18	0
Virginia	X	X	X	16	15	0
Washington	X	X	X	19	12	0
West Virginia	X	X	X	6	25	0
Wisconsin	X	X	X	23	8	0
Wyoming	O	O	X	15	16	0
Total	34	33	31	792	678	76

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire.

Appendix Table C

State Listing of Environmental Protection Mandates

State	Enforcement of Air Quality Standards	Enforcement of Water Quality Standards	Enforcement of Waste Water Standards	Solid Waste Disposal Standards	Comprehensive Solid Waste Planning Requirements	Comprehensive Local Land Use Planning Requirements	Regulation of Wetlands Use by Local Units	Environmental Impact Statement on Local Unit Projects or Operations	Totals X	0	NR
Alabama	X	X	X	X	0	0	0	0	4	4	0
Alaska	X	0	0	X	0	X	0	0	3	5	0
Arizona	0	0	0	X	X	0	0	0	2	6	0
Arkansas	X	X	X	X	0	0	0	0	4	4	0
California	0	X	X	X	X	X	X	X	7	1	0
Colorado	X	X	X	X	0	0	0	0	4	4	0
Connecticut	0	0	X	X	X	0	X	0	4	4	0
Delaware	0	0	0	0	0	0	0	0	0	8	0
Florida	X	X	X	X	X	X	X	X	8	0	0
Georgia	X	X	X	X	X	0	X	X	7	1	0
Hawaii	X	X	X	X	X	0	0	X	6	2	0
Idaho	X	X	X	X	X	X	0	0	6	2	0
Illinois	0	0	0	X	0	0	0	0	1	7	0
Indiana	X	X	X	X	X	0	0	X	6	2	0
Iowa	X	0	0	X	0	0	0	0	2	6	0
Kansas	0	0	0	X	X	0	0	0	2	6	0
Kentucky	0	0	0	X	0	0	0	0	1	7	0
Louisiana	NR	NR	NR	X	NR	0	0	NR	1	2	5
Maine	0	NR	0	X	0	X	0	X	3	4	1
Maryland	0	0	0	0	X	X	0	0	2	6	0

Massachusetts	O	O	O	X	O	O	X	X	3	5	0
Michigan	X	X	X	X	X	O	O	O	5	3	0
Minnesota	X	X	X	X	X	X	X	X	8	0	0
Mississippi	O	O	O	X	O	O	X	O	2	6	0
Missouri	X	X	O	X	O	O	O	O	3	5	0
Montana	X	O	X	X	O	X	O	X	5	3	0
Nebraska	X	X	X	X	O	X	O	O	5	3	0
Nevada	O	O	O	X	X	X	O	O	3	5	0
New Hampshire	X	X	X	X	O	O	X	O	5	3	0
New Jersey	X	X	X	X	X	O	X	O	6	2	0
New Mexico	X	X	X	X	O	O	O	O	4	4	0
New York	X	X	X	X	X	O	X	X	7	1	0
North Carolina	O	O	O	X	O	O	O	O	1	7	0
North Dakota	O	O	O	X	O	O	O	O	1	7	0
Ohio	O	O	O	X	O	O	O	O	0	8	0
Oklahoma	O	O	O	X	O	O	O	O	3	5	0
Oregon	O	X	X	O	O	X	O	O	4	4	0
Pennsylvania	X	X	X	X	X	O	X	X	1	7	0
Rhode Island	O	X	X	X	O	O	X	O	5	3	0
South Carolina	O	O	O	O	O	O	O	O	4	4	0
South Dakota	X	O	X	X	O	O	O	O	8	0	0
Tennessee	X	X	X	X	O	O	O	O	6	2	0
Texas	O	O	O	X	O	O	O	O	1	7	0
Utah	X	X	X	X	X	O	O	O	3	5	0
Vermont	O	X	O	X	O	O	X	X	4	4	0
Virginia	X	X	X	X	X	X	X	X	1	7	0
Washington	O	X	X	X	X	O	X	X	1	7	0
West Virginia	O	O	O	X	O	O	O	O	3	5	0
Wisconsin	O	O	O	X	O	O	X	X	7	1	0
Wyoming	X	O	X	X	O	X	O	O	4	4	0
Total	25	25	27	46	19	13	16	15	186	208	6

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response.

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

Appendix Table D

State Listing of Social Service and Miscellaneous Mandates

I. Social Service Mandates

State	Local Share of Nonfederal AFDC Payment Costs	Local Share of Nonfederal AFDC Administrative Costs	Local Share of Assistance or Relief Payment Costs	Local Share of General Assistance or Relief Administrative Costs	Local Share of Medicaid Program Costs	Local Share of Medicaid Administrative Costs	Total Social Services X	0	NR
Alabama	0	0	0	0	0	0	0	6	0
Alaska	0	0	0	0	0	0	0	6	0
Arizona	0	0	0	0	0	0	0	6	0
Arkansas	0	0	0	0	0	0	0	6	0
California	X	X	X	X	X	X	6	0	0
Colorado	X	X	0	0	X	X	4	2	0
Connecticut	0	0	X	X	0	0	2	4	0
Delaware	0	0	0	0	0	0	0	6	0
Florida	0	0	0	0	X	0	1	5	0
Georgia	0	0	0	0	0	0	0	6	0
Hawaii	0	0	0	0	0	0	0	6	0
Idaho	0	0	X	X	X	X	4	2	0
Illinois	0	0	X	X	0	0	2	4	0
Indiana	X	0	NR	NR	NR	0	1	2	3
Iowa	0	0	X	X	0	0	2	4	0
Kansas	0	0	0	0	0	0	0	6	0
Kentucky	0	0	0	0	0	0	0	6	0
Louisiana	0	0	0	0	0	0	0	6	0
Maine	0	0	X	0	0	0	1	5	0
Maryland	0	0	0	0	X	0	1	5	0
Massachusetts	0	0	0	0	0	0	0	6	0
Michigan	0	0	X	0	0	0	1	5	0
Minnesota	X	X	X	X	X	X	6	0	0
Mississippi	0	0	0	0	0	0	0	6	0
Missouri	0	0	0	0	0	0	0	6	0
Montana	X	X	NR	NR	NR	NR	2	0	4
Nebraska	0	0	0	0	X	0	1	5	0
Nevada	0	0	NR	NR	X	X	2	2	2
New Hampshire	0	0	X	0	0	0	1	5	0
New Jersey	0	0	0	0	0	0	0	6	0
New Mexico	0	0	0	0	0	0	0	6	0
New York	X	X	X	X	X	X	6	0	0
North Carolina	X	X	0	0	X	X	4	2	0
North Dakota	X	X	X	X	X	X	6	0	0
Ohio	0	0	X	X	0	0	2	4	0
Oklahoma	0	0	0	0	0	0	0	6	0
Oregon	0	0	0	0	0	0	0	6	0
Pennsylvania	0	0	0	0	0	0	0	6	0
Rhode Island	0	0	X	0	0	0	2	4	0
South Carolina	NR	NR	NR	NR	NR	NR	0	0	6
South Dakota	0	0	0	0	0	0	0	6	0
Tennessee	0	0	0	0	0	0	0	6	0
Texas	0	0	0	0	0	0	0	6	0
Utah	0	0	0	0	0	0	0	6	0
Vermont	0	0	0	0	0	0	0	6	0
Virginia	0	X	X	X	0	X	4	2	0
Washington	0	0	0	0	0	0	0	6	0
West Virginia	0	0	0	0	0	0	0	6	0
Wisconsin	0	0	X	X	0	0	2	4	0
Wyoming	X	X	X	X	0	0	4	2	0
TOTAL	9	9	16	13	11	9	67	218	15

FOOTNOTES
X = Mandate
0 = No Mandate
NR = No Response

SOURCE ACIR-Zimmerman state mandating survey questionnaire

Appendix Table D (continued)

State Listing of Social Service and Miscellaneous Mandates

II. Miscellaneous Mandates

State	Jail-Facilities Standards	Public Library-Hours	Park and Recreational Programs	Local Payment for Regional Public Transit System	Totals X	O	NR
Alabama	O	NR	NR	O	0	2	2
Alaska	X	O	O	O	1	3	0
Arizona	O	O	O	O	0	4	0
Arkansas	X	O	O	O	1	3	0
California	X	O	O	O	1	3	0
Colorado	X	O	O	O	1	3	0
Connecticut	O	O	O	O	0	4	0
Delaware	O	O	O	O	0	4	0
Florida	NR	O	O	O	0	3	1
Georgia	X	O	O	O	1	3	0
Hawaii	X	O	O	O	1	3	0
Idaho	X	O	O	O	1	3	0
Illinois	X	O	O	X	2	2	0
Indiana	X	O	O	O	1	3	0
Iowa	X	O	O	O	1	3	0
Kansas	O	O	O	O	0	4	0
Kentucky	X	O	O	O	1	3	0
Louisiana	O	O	O	O	0	4	0
Maine	X	NR	O	O	1	2	1
Maryland	X	O	O	O	1	3	0
Massachusetts	X	O	O	X	2	2	0
Michigan	X	NR	NR	O	1	1	2
Minnesota	X	O	O	O	1	3	0
Mississippi	X	O	O	O	1	3	0
Missouri	O	O	O	O	0	4	0
Montana	NR	O	O	O	0	3	1
Nebraska	X	O	O	O	1	3	0
Nevada	O	O	O	O	0	4	0
New Hampshire	X	O	O	O	1	3	0
New Jersey	O	O	O	O	0	4	0
New Mexico	X	O	X	O	2	2	0
New York	X	X	X	X	4	0	0
North Carolina	X	O	O	O	1	3	0
North Dakota	X	O	O	O	1	3	0
Ohio	X	O	O	O	1	3	0
Oklahoma	O	O	O	O	0	4	0
Oregon	X	O	O	O	1	3	0
Pennsylvania	X	O	O	O	1	3	0
Rhode Island	O	O	X	X	1	2	1
South Carolina	NR	O	O	O	0	3	1
South Dakota	X	O	O	O	1	3	0
Tennessee	X	O	O	O	1	3	0
Texas	X	O	O	O	1	3	0
Utah	O	O	O	O	0	4	0
Vermont	X	X	O	O	2	2	0
Virginia	O	O	O	O	0	4	0
Washington	O	O	O	O	0	4	0
West Virginia	O	O	O	O	0	4	0
Wisconsin	X	O	O	O	1	3	0
Wyoming	X	O	O	O	1	3	0
Total	32	2	3	3	40	151	9

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR-Zimmerman state mandating survey questionnaire

Appendix Table E

State Listing of State Mandates on Local Educational Matters

I. Retirement System Provisions

State	Minimum Years and/or Age for Eligibility for Normal Pension	Early Retirement at Reduced Benefit Level	Minimum Vesting Period	Normal Retirement Benefit Levels	Disability Pension Benefit Levels	Local Benefits Increased If State Benefits Increased
Alabama	X	X	X	X	X	O
Alaska	X	X	X	X	X	X
Arizona	X	X	X	X	X	X
Arkansas	X	X	X	X	X	X
California	X	O	X	X	X	X
Colorado	NR	NR	NR	NR	NR	NR
Connecticut	X	X	X	X	X	O
Delaware	X	X	X	X	X	O
Florida	X	X	X	X	X	O
Georgia	X	X	X	X	X	O
Hawaii	X	X	X	X	X	O
Idaho	X	X	X	X	X	O
Illinois	X	X	X	X	X	O
Indiana	NR	NR	NR	NR	NR	NR
Iowa	NR	NR	NR	NR	NR	NR
Kansas	X	O	X	X	X	X
Kentucky	O	O	O	O	O	O
Louisiana	X	NR	NR	NR	NR	NR
Maine	X	X	NR	X	X	X
Maryland	X	X	X	X	X	X
Massachusetts	X	X	X	X	X	O
Michigan	X	X	X	X	X	O
Minnesota	X	X	X	X	X	O
Mississippi	X	X	X	X	X	X
Missouri	X	X	X	X	X	O
Montana	X	X	X	X	X	NR
Nebraska	X	O	X	X	X	O
Nevada	X	X	X	X	X	NR
New Hampshire	X	NR	NR	NR	NR	NR
New Jersey	X	X	X	X	X	O
New Mexico	X	X	X	X	X	X
New York	X	O	X	X	X	X
North Carolina	X	X	X	X	X	X
North Dakota	X	X	X	X	X	O
Ohio	X	X	X	X	X	O
Oklahoma	X	X	X	X	O	O
Oregon	X	X	X	X	X	O
Pennsylvania	X	X	X	X	X	NR
Rhode Island	X	X	X	X	X	O
South Carolina	X	X	X	X	X	O
South Dakota	X	X	X	X	X	X
Tennessee	NR	NR	NR	NR	NR	NR
Texas	X	X	X	X	X	O
Utah	X	X	X	X	X	X
Vermont	X	O	X	X	X	O
Virginia	X	X	X	X	X	O
Washington	X	X	X	X	X	O
West Virginia	NR	NR	NR	NR	NR	NR
Wisconsin	X	O	X	X	X	O
Wyoming	X	X	X	X	O	O
Total	44	36	41	42	40	13

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE: ACIR Zimmerman-Jasa mandating issues questionnaire

Appendix Table E (continued)

State Listing of State Mandates on Local Educational Matters

II. Education Programs

State	Special Education Programs	Preschool Programs	Pupil Transportation	Collective Bargaining With Teacher Organizations	Compulsory Binding Arbitration of Impasses	Mandatory Testing Program	Bilingual Education
Alabama	X	O	O	O	O	O	O
Alaska	X	O	O	X	O	O	X
Arizona	X	X	X	O	O	X	X
Arkansas	X	O	O	O	O	O	O
California	X	O	O	O	O	X	X
Colorado	NR	NR	NR	NR	NR	NR	NR
Connecticut	X	O	X	X	O	O	O
Delaware	X	X	X	X	O	X	O
Florida	X	X	X	X	O	X	O
Georgia	X	O	X	O	O	X	O
Hawaii	X	O	X	X	O	X	O
Idaho	X	O	O	O	O	O	O
Illinois	X	X	X	O	O	O	X
Indiana	NR	NR	NR	NR	NR	NR	NR
Iowa	NR	NR	NR	NR	NR	NR	NR
Kansas	X	O	X	O	O	O	O
Kentucky	X	O	X	O	O	O	O
Louisiana	X	O	X	O	O	NR	X
Maine	X	O	X	X	O	O	O
Maryland	X	X	X	X	O	X	O
Massachusetts	X	X	X	X	O	O	X
Michigan	X	O	O	X	O	X	X
Minnesota	X	X	X	X	O	O	O
Mississippi	X	O	X	O	O	X	O
Missouri	X	O	X	O	O	O	O
Montana	X	X	NR	X	O	O	O
Nebraska	X	NR	X	X	O	O	O
Nevada	X	O	X	X	O	O	O
New Hampshire	X	O	X	X	O	O	O
New Jersey	X	O	X	X	O	X	X
New Mexico	X	O	X	O	O	X	O
New York	X	O	X	X	O	X	X
North Carolina	X	X	X	O	O	O	O
North Dakota	X	O	X	X	O	O	O
Ohio	X	X	X	O	O	X	O
Oklahoma	X	X	O	X	O	O	O
Oregon	X	O	O	X	O	O	O
Pennsylvania	X	O	O	X	O	X	X
Rhode Island	X	X	X	X	X	X	O
South Carolina	X	O	O	O	O	O	O
South Dakota	X	O	X	X	O	O	O
Tennessee	NR	NR	NR	NR	NR	NR	NR
Texas	X	O	O	O	O	O	X
Utah	X	O	X	O	O	O	O
Vermont	X	O	O	X	O	O	O
Virginia	X	X	O	O	O	X	O
Washington	X	O	X	X	O	X	O
West Virginia	NR	NR	NR	NR	NR	NR	NR
Wisconsin	X	X	X	X	O	X	X
Wyoming	X	O	O	O	O	O	O
Total	45	14	30	25	1	18	12

FOOTNOTES
X = Mandate
O = No Mandate
NR = No Response

SOURCE ACIR-Zimmerman state mandating survey questionnaire

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what is ACIR?

The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, state, and local government and the public.

The Commission is composed of 26 members – nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20 – three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from slates nominated by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

Each Commission member serves a two year term and may be reappointed.

As a continuing body, the Commission approaches its work by addressing itself to specific issues and problems, the resolution of which would produce improved cooperation among the levels of government and more effective functioning of the federal system. In addition to dealing with the all important functional and structural relationships among the various governments, the Commission has also extensively studied critical stresses currently being placed on traditional governmental taxing practices. One of the long range efforts of the Commission has been to seek ways to improve Federal, state, and local governmental taxing practices and policies to achieve equitable allocation of resources, increased efficiency in collection and administration, and reduced compliance burdens upon the taxpayers.

Studies undertaken by the Commission have dealt with subjects as diverse as transportation and as specific as state taxation of out-of-state depositories; as wide ranging as substate regionalism to the more specialized issue of local revenue diversification. In selecting items for the work program, the Commission considers the relative importance and urgency of the problem, its manageability from the point of view of finances and staff available to ACIR and the extent to which the Commission can make a fruitful contribution toward the solution of the problem.

After selecting specific intergovernmental issues for investigation, ACIR follows a multistep procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts, and interested groups. The Commission then debates each issue and formulates its policy position. Commission findings and recommendations are published and draft bills and executive orders developed to assist in implementing ACIR policies.